



# MISSOURI INDIVIDUAL INCOME TAX RETURN AND PROPERTY TAX CREDIT CLAIM/PHARMACEUTICAL TAX CREDIT/PENSION EXEMPTION—SHORT FORM 2001 FORM MO-1040P

LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2001 <input type="checkbox"/>	SOCIAL SECURITY NUMBER
SPOUSE'S LAST NAME	FIRST NAME	MIDDLE INITIAL	DECEASED 2001 <input type="checkbox"/>	SPOUSE'S SOCIAL SECURITY NUMBER
IN CARE OF NAME (ATTORNEY, EXECUTOR, PERSONAL REPRESENTATIVE, ETC.)		COUNTY OF RESIDENCE		SCHOOL DISTRICT NO.
PRESENT ADDRESS (INCLUDE APARTMENT NO. OR RURAL ROUTE)		CITY, TOWN, OR POST OFFICE, STATE, AND ZIP CODE		

**Please see the instructions  
to assist you in  
completing this form.**

PLEASE CHECK THE APPROPRIATE BOXES THAT APPLY TO YOU/YOUR SPOUSE.

**AGE 65 OR OLDER**

☐ YOURSELF ☐ SPOUSE

**BLIND**

☐ YOURSELF ☐ SPOUSE

**100% DISABLED**

☐ YOURSELF ☐ SPOUSE

**NON-OBLIGATED SPOUSE**

☐ YOURSELF ☐ SPOUSE

You may contribute to any one or all of the trust funds that are listed to the right. Place the total amount contributed on Line 25.



Children's  
Trust  
Fund



Veterans  
Trust  
Fund



Elderly Home  
Delivered Meals  
Trust Fund



Missouri  
National Guard  
Trust Fund

		Yourself	Spouse
<b>INCOME</b>	1. Enter your <b>total income</b> from your 2001 federal return. (See worksheet in instructions.)	1 00	00
	2. Enter any state income tax refund included in your 2001 federal income.	2 - 00	- 00
	3. Subtract Line 2 from Line 1. This is your Missouri income.	3 = 00	= 00
	4. <b>TOTAL MISSOURI INCOME.</b> Add both numbers on Line 3 and enter here.	4	00
	5. Income percentages. Divide Line 3 by Line 4 for both you and your spouse. (The total of the two must equal 100%. Round to the nearest whole number.)	5 %	%
<b>DEDUCTIONS</b>	6. Mark your filing status box below. Enter the appropriate exemption amount on Line 6.	6	00
	<input type="checkbox"/> A. Single — \$2,100 ( <b>See Box B before checking.</b> ) <input type="checkbox"/> B. Claimed as a dependent on another person's federal tax return — \$0.00 <input type="checkbox"/> C. Married filing joint federal & combined Missouri — \$4,200 <input type="checkbox"/> D. Married filing separate — \$2,100 <input type="checkbox"/> E. Married filing separate (spouse NOT filing) — \$4,200 <input type="checkbox"/> F. Head of household — \$3,500 <input type="checkbox"/> G. Qualifying widow(er) with dependent child — \$3,500	 <b>CAUTION!</b> <b>See Line 7 instructions.</b>	
	7. Enter your <b>federal income tax</b> from your 2001 federal return. <span style="border: 1px solid black; padding: 0 10px;">00</span> → Enter this amount on Line 7 or \$5,000, whichever is less. If married filing combined, enter this amount on Line 7 or \$10,000, whichever is less.	7 +	00
	8. Enter your standard or itemized deductions. ( <b>See page 4 of Form MO-1040P for amounts.</b> )	8 +	00
	9. Enter the total number of dependents claimed on your federal return and multiply by \$1,200. ( <b>Do not include yourself or your spouse.</b> ) <span style="border: 1px solid black; padding: 0 10px;">  </span> x \$1,200	9 +	00
	10. Enter the number of dependents included on Line 9 that are <b>age 65 or older</b> and multiply by \$1,000. ( <b>Do not include yourself or your spouse.</b> ) <span style="border: 1px solid black; padding: 0 10px;">  </span> x \$1,000	10 +	00
	11. Pension exemption (Complete worksheet on page 3 of Form MO-1040P.) <b>Attach pension exemption worksheet, a copy of federal return, Form W-2P(s), and/or Form 1099-R(s).</b>	11 +	00
	12. Long-term care insurance deduction	12 +	00
	13. <b>TOTAL DEDUCTIONS.</b> Add Lines 6 through 12.	13 =	00

Do not  
include  
yourself or  
your  
spouse.

<b>TAXES</b>	14. <b>Missouri Taxable Income.</b> Subtract Line 13 (Total Deductions) from Line 4 (Total Missouri Income) and enter here. ....		14	00											
			<table border="1" style="width:100%; border-collapse: collapse;"> <tr> <th style="width: 50%; text-align: center;">Yourself</th> <th style="width: 50%; text-align: center;">Spouse</th> </tr> </table>		Yourself	Spouse									
	Yourself	Spouse													
15. Multiply Line 14 by the percentages you determined on Line 5. Do this for you and your spouse. ....		15	00	00											
	16. Use the tax table on page 4 of Form MO-1040P to figure the tax on amounts from Line 15 for you and your spouse. ....		16	00	00										
	17. <b>TOTAL TAXES.</b> Add your tax and your spouse's tax from Line 16. ....		17	00											
<b>PAYMENTS/CREDITS</b>	18. Enter the Missouri withholding for you and your spouse from your Forms W-2(s) and 1099(s). <b>Attach copies of Forms W-2(s) and 1099(s).</b> ....		18	00											
	19. Enter any Missouri estimated tax payments for 2001. (Be sure to include any amount of your 2000 overpayment credited to your 2001 Missouri tax return.) ....		19	00											
	20. <b>Pharmaceutical tax credit</b> for (YOURSELF _____ + SPOUSE _____ =) Enter up to \$200 for each taxpayer <b>65 years of age or older.</b> If Line 3 is \$15,000 or less, enter \$200 or your expense if less than \$200. If Line 3 is more than \$15,000, see the table on page 3 of Form MO-1040P to reduce your credit. ....		20	00											
	<div style="display: flex; align-items: center; justify-content: center;"> <div style="border: 1px solid black; padding: 5px; margin-right: 10px; transform: rotate(45deg);">CAUTION!</div> <div> <b>Attach Form MO-PTS.</b>            21. <b>PROPERTY TAX CREDIT.</b> Enter amount from Form MO-PTS, Line 14 on Line 21. <b>Attach Form MO-PTS.</b> ....         </div> </div>		21	00											
	22. <b>TOTAL PAYMENTS AND CREDITS.</b> Add Lines 18, 19, 20, and 21 and enter amount here. ....		22	00											
<b>PAYMENTS/REFUND</b>	23. If amount of <b>TOTAL PAYMENTS AND CREDITS</b> (Line 22) is larger than amount of <b>TOTAL TAXES</b> (Line 17), enter the difference here. You have overpaid. If not, enter the amount on Line 27. ....		23	00											
	24. Enter the amount from Line 23 you want applied to <b>next year's</b> taxes. ....		24	00											
	25. You may donate part of your refund or contribute additional payments to any or all of the trust funds listed to the right. Please indicate your choices and the amount of your donations for each fund in the appropriate boxes. .... <table border="1" style="width:100%; border-collapse: collapse; margin-top: 10px;"> <tr> <td style="width: 20%;"></td> <td style="width: 20%; text-align: center;">             Children's Trust Fund         </td> <td style="width: 20%; text-align: center;">             Veterans Trust Fund         </td> <td style="width: 20%; text-align: center;">             Elderly Home Delivered Meals Trust Fund         </td> <td style="width: 20%; text-align: center;">             Missouri National Guard Trust Fund         </td> </tr> <tr> <td style="text-align: center;">25</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> <td style="text-align: right;">00</td> </tr> </table>			 Children's Trust Fund	 Veterans Trust Fund	 Elderly Home Delivered Meals Trust Fund	 Missouri National Guard Trust Fund	25	00	00	00	00	25	00	00
	 Children's Trust Fund	 Veterans Trust Fund	 Elderly Home Delivered Meals Trust Fund	 Missouri National Guard Trust Fund											
25	00	00	00	00											
<b>MAIL TO</b>	26. Subtract Lines 24 and 25 from Line 23 and enter here. This is your refund. <b>Mail to: Department of Revenue, P.O. Box 3385, Jefferson City, MO 65105-3385. .... REFUND</b>		26	00											
	27. If Line 22 is less than Line 17, enter the difference here. You have an amount due. <b>Mail to: Department of Revenue, P.O. Box 3395, Jefferson City, MO 65105-3395. .... AMOUNT DUE</b> <b>The Department of Revenue may collect checks returned for insufficient or uncollected funds electronically.</b>		27	00											
<b>SIGNATURE</b>	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which he/she has any knowledge. As provided in Chapter 143, RSMo, a penalty of up to \$500 shall be imposed on any individual who files a frivolous return.			<b>DOR ONLY</b> <b>S E P F</b> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>											
	I authorize the Director of Revenue or delegate to discuss my return and attachments with the preparer or any member of the preparer's firm. <input type="checkbox"/> YES <input type="checkbox"/> NO			PREPARER'S PHONE NUMBER (    )											
	SIGNATURE	DATE	PREPARER'S SIGNATURE	FEIN, SSN, OR PTIN											
	SPOUSE'S SIGNATURE	DAYTIME TELEPHONE (    )	PREPARER'S ADDRESS AND ZIP CODE	DATE											

# PENSION EXEMPTION WORKSHEET

**Complete this worksheet only if you are claiming a pension exemption. (See the instructions.)**

1. Enter amount from Form MO-1040P, Line 4. ....	1	00
2. Enter amount of taxable social security benefits from Federal Form 1040A, Line 14b, or from Federal Form 1040, Line 20b. ....	2	00
3. Subtract Line 2 from Line 1. This is your modified Missouri adjusted gross income to be used for comparison only with applicable income limitations on this worksheet. ....	3	00
4. Check the appropriate filing status and enter on Line 4 the amount indicated: <input type="checkbox"/> A. Single, Head of household, Qualifying widow(er) — \$25,000 <input type="checkbox"/> B. Married filing combined — \$32,000 <input type="checkbox"/> C. Married filing separate — \$16,000 ....	4	00
5. Subtract Line 4 from Line 3 and enter the amount on Line 5. <b>If Line 3 is less than or equal to Line 4, enter "0".</b> If Line 5 is greater than \$6,000 (\$12,000 if filing combined and both you and your spouse have pensions), <b>STOP.</b> You do not qualify for a pension exemption. ....	5	00

  

Y—YOURSELF			S—SPOUSE		
6Y		00	6S		00
7Y		00	7S		00
8Y		00	8S		00
9Y		00	9S		00

  

10. Total — Add Lines 9Y and 9S. Enter the amount on Line 10. ....	10	00
11. Total Pension Exemption — Subtract Line 5 from Line 10. Enter here and on Form MO-1040P, Line 11. Enter "0" if the number is negative. <b>Attach a copy of your federal return (pages 1 and 2) and your Form 1099-R(s).</b> ....	11	00

## 2001 PHARMACEUTICAL TAX CREDIT PHASE-OUT TABLE FOR LINE 20 (MUST BE 65 OR OLDER)

If Income (Line 3) is			If Income (Line 3) is			If Income (Line 3) is			If Income (Line 3) is			If Income (Line 3) is			If Income (Line 3) is		
More than	But not more than	Your credit on Line 20 is	More than	But not more than	Your credit on Line 20 is	More than	But not more than	Your credit on Line 20 is	More than	But not more than	Your credit on Line 20 is	More than	But not more than	Your credit on Line 20 is	More than	But not more than	Your credit on Line 20 is
0 or less	15,000	200	16,600	16,700	166	18,300	18,400	132	20,000	20,100	98	21,700	21,800	64	23,400	23,500	30
15,000	15,100	198	16,700	16,800	164	18,400	18,500	130	20,100	20,200	96	21,800	21,900	62	23,500	23,600	28
15,100	15,200	196	16,800	16,900	162	18,500	18,600	128	20,200	20,300	94	21,900	22,000	60	23,600	23,700	26
15,200	15,300	194	16,900	17,000	160	18,600	18,700	126	20,300	20,400	92	22,000	22,100	58	23,700	23,800	24
15,300	15,400	192	17,000	17,100	158	18,700	18,800	124	20,400	20,500	90	22,100	22,200	56	23,800	23,900	22
15,400	15,500	190	17,100	17,200	156	18,800	18,900	122	20,500	20,600	88	22,200	22,300	54	23,900	24,000	20
15,500	15,600	188	17,200	17,300	154	18,900	19,000	120	20,600	20,700	86	22,300	22,400	52	24,000	24,100	18
15,600	15,700	186	17,300	17,400	152	19,000	19,100	118	20,700	20,800	84	22,400	22,500	50	24,100	24,200	16
15,700	15,800	184	17,400	17,500	150	19,100	19,200	116	20,800	20,900	82	22,500	22,600	48	24,200	24,300	14
15,800	15,900	182	17,500	17,600	148	19,200	19,300	114	20,900	21,000	80	22,600	22,700	46	24,300	24,400	12
15,900	16,000	180	17,600	17,700	146	19,300	19,400	112	21,000	21,100	78	22,700	22,800	44	24,400	24,500	10
16,000	16,100	178	17,700	17,800	144	19,400	19,500	110	21,100	21,200	76	22,800	22,900	42	24,500	24,600	8
16,100	16,200	176	17,800	17,900	142	19,500	19,600	108	21,200	21,300	74	22,900	23,000	40	24,600	24,700	6
16,200	16,300	174	17,900	18,000	140	19,600	19,700	106	21,300	21,400	72	23,000	23,100	38	24,700	24,800	4
16,300	16,400	172	18,000	18,100	138	19,700	19,800	104	21,400	21,500	70	23,100	23,200	36	24,800	24,900	2
16,400	16,500	170	18,100	18,200	136	19,800	19,900	102	21,500	21,600	68	23,200	23,300	34	24,900	25,000	0
16,500	16,600	168	18,200	18,300	134	19,900	20,000	100	21,600	21,700	66	23,300	23,400	32			

**Round To The Nearest Whole Dollar**

**EXAMPLE:** If you are 65 or older and Line 3 is \$15,450, your credit on Line 20 is \$190.

If your pharmaceutical expenses were less than \$200 and your Missouri adjusted gross income is more than \$15,000, reduce your credit by \$2 for every \$100 your income exceeds \$15,000.

If credit amount is less than \$200 and Missouri adjusted gross income is more than \$15,000, subtract \$15,000 from your Missouri adjusted gross income (Line 3) and divide by 100 (round up to the next whole number). Multiply the result by \$2 and subtract this amount from your pharmaceutical expenses to determine your credit amount.

**Example:** Your Missouri adjusted gross income (Line 3) is \$15,675 and your pharmaceutical expenses were only \$100. (\$15,675 – \$15,000 = 675; 675 / 100 = 6.75 (7 rounded up to the next whole number); 7 x 2 = \$14; \$100 – 14 = \$86)

**STANDARD DEDUCTION AMOUNTS**

- Single — **\$4,550** • Head of Household — **\$6,650**
- Married Filing Separate — **\$3,800** • Married Filing A Combined Return or Qualifying Widow(er) — **\$7,600**

If you or your spouse marked any of the boxes for 65 or older or blind, see your federal return for your standard deduction amount.

If your filing status is claimed as a dependent on another person's federal return, see your federal return for your standard deduction amount.

**MISSOURI ITEMIZED DEDUCTIONS**

- **Complete this section only if you itemized deductions on your federal return. (See instructions.)**
- **Attach a copy of your Federal Form 1040 (pages 1 and 2) and Federal Schedule A.**

1. Total federal itemized deductions from Federal Form 1040, Line 36	1		00
2. 2001 (FICA) — yourself — Social security \$ _____ + Medicare \$ _____	2		00
3. 2001 (FICA) — spouse — Social security \$ _____ + Medicare \$ _____	3		00
4. 2001 Railroad retirement tax — yourself (Tier I and Tier II) \$ _____ + Medicare \$ _____	4		00
5. 2001 Railroad retirement tax — spouse (Tier I and Tier II) \$ _____ + Medicare \$ _____	5		00
6. 2001 Self-employment tax — Amount from Federal Form 1040, Line 27	6		00
7. TOTAL. Add Lines 1 through 6.	7		00
8. State and local income taxes — <b>Review worksheet below before completing.</b>	8		00
9. Kansas City and St. Louis earnings taxes included in Line 8	9		00
10. Net state income taxes. Subtract Line 9 from Line 8, or enter Line 8 from the worksheet below.	10		00
11. MISSOURI ITEMIZED DEDUCTIONS. Subtract Line 10 from Line 7. Enter here and on Form MO-1040P, Line 8.	11		00

**NOTE: IF LINE 11 IS LESS THAN YOUR FEDERAL STANDARD DEDUCTION, SEE INSTRUCTIONS.**

**WORKSHEET FOR LINE 8 — STATE AND LOCAL INCOME TAXES**

**Complete this worksheet only if your federal adjusted gross income from Federal Form 1040, Line 33 is more than \$132,950 (\$66,475 if married filing separate). If your federal adjusted gross income is less than or equal to these amounts, do not complete this worksheet. See the instructions for the amount to enter on Line 10 above. Attach a copy of your Federal Itemized Deduction Worksheet (Page A-6 of Federal Schedule A instructions).**

1. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 3. (See page A-6 of Federal Schedule A instructions.) If \$0 or less, enter "0".	1		00
2. Enter amount from Federal Form 1040, Schedule A, Itemized Deduction Worksheet, Line 9. (See page A-6 of Federal Schedule A instructions.)	2		00
3. State and local income taxes from Federal Form 1040, Schedule A, Line 5.	3		00
4. Kansas City and St. Louis earnings taxes included on Federal Form 1040, Schedule A, Line 5	4		00
5. Subtract Line 4 from Line 3.	5		00
6. Divide Line 5 by Line 1.	6		%
7. Multiply Line 2 by Line 6.	7		00
8. Subtract Line 7 from Line 5. Enter here and on Line 10 above.	8		00

**2001 TAX TABLE**

If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is			If Line 15 is		
At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is	At least	But less than	Your tax is
0	100	\$ 0	1,500	1,600	\$ 26	3,000	3,100	62	4,500	4,600	\$109	6,000	6,100	\$167	7,500	7,600	\$238
100	200	2	1,600	1,700	28	3,100	3,200	65	4,600	4,700	113	6,100	6,200	172	7,600	7,700	243
200	300	4	1,700	1,800	30	3,200	3,300	68	4,700	4,800	116	6,200	6,300	176	7,700	7,800	248
300	400	5	1,800	1,900	32	3,300	3,400	71	4,800	4,900	120	6,300	6,400	181	7,800	7,900	253
400	500	7	1,900	2,000	34	3,400	3,500	74	4,900	5,000	123	6,400	6,500	185	7,900	8,000	258
500	600	8	2,000	2,100	36	3,500	3,600	77	5,000	5,100	127	6,500	6,600	190	8,000	8,100	263
600	700	10	2,100	2,200	39	3,600	3,700	80	5,100	5,200	131	6,600	6,700	194	8,100	8,200	268
700	800	11	2,200	2,300	41	3,700	3,800	83	5,200	5,300	135	6,700	6,800	199	8,200	8,300	274
800	900	13	2,300	2,400	44	3,800	3,900	86	5,300	5,400	139	6,800	6,900	203	8,300	8,400	279
900	1,000	14	2,400	2,500	46	3,900	4,000	89	5,400	5,500	143	6,900	7,000	208	8,400	8,500	285
1,000	1,100	16	2,500	2,600	49	4,000	4,100	92	5,500	5,600	147	7,000	7,100	213	8,500	8,600	290
1,100	1,200	18	2,600	2,700	51	4,100	4,200	95	5,600	5,700	151	7,100	7,200	218	8,600	8,700	296
1,200	1,300	20	2,700	2,800	54	4,200	4,300	99	5,700	5,800	155	7,200	7,300	223	8,700	8,800	301
1,300	1,400	22	2,800	2,900	56	4,300	4,400	102	5,800	5,900	159	7,300	7,400	228	8,800	8,900	307
1,400	1,500	24	2,900	3,000	59	4,400	4,500	106	5,900	6,000	163	7,400	7,500	233	8,900	9,000	312
															9,000		315

For assistance calculating your tax, go to [www.dor.state.mo.us/tax](http://www.dor.state.mo.us/tax) and select the Tax Calculator.

Tax on the first \$9,000 of taxable income is \$315. Tax on the income over \$9,000 is calculated at 6%. Example: If Line 15 of the Missouri return is \$12,000, then the Missouri tax is \$315 + \$180 (6% of \$3,000) = \$495.

**NOTE:** Make sure \$315 is included in your calculation of tax on taxable income over \$9,000.

**PLUS 6% of excess over \$9,000**